

## **Public Safety Services & Debt Service Fund**



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# Public Safety Services & Debt Service Fund



## Fund Description

The Public Safety Services & Debt Service Fund was established as a Special Revenue Fund for the purpose of tracking expenditures for public safety needs. The source of funding for the Public Safety Services & Debt Service Fund is Safety Sales Tax revenue, a half-cent sales tax resulting from the enactment of Proposition 172 in 1994. Debt service for the Fire and Lifeguard Facilities Fund is paid first from this fund and the remainder of the safety sales tax revenue is distributed equally between the Police and Fire-Rescue departments.



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# Public Safety Services & Debt Service Fund

## Department Summary

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	7,646,941	8,707,775	9,144,918	437,143
<b>Total Department Expenditures</b>	<b>\$ 7,646,941</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>	<b>\$ 437,143</b>
<b>Total Department Revenue</b>	<b>\$ 8,297,381</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>	<b>\$ 437,143</b>

## Public Safety Services & Debt Service Fund

### Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
Public Safety Services & Debt Service Fund	\$ 7,646,941	\$ 8,707,775	\$ 9,144,918	\$ 437,143
<b>Total</b>	<b>\$ 7,646,941</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>	<b>\$ 437,143</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Safety Sales Tax Allocation</b>	0.00	\$ 437,143	\$ 437,143
Adjustment to reflect an increase in projected revenue and expenditures for public safety services.			
<b>Total</b>	<b>0.00</b>	<b>\$ 437,143</b>	<b>\$ 437,143</b>

### Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
<b>NON-PERSONNEL</b>				
Transfers Out	\$ 7,646,941	\$ 8,707,775	\$ 9,144,918	\$ 437,143
<b>NON-PERSONNEL SUBTOTAL</b>	<b>7,646,941</b>	<b>8,707,775</b>	<b>9,144,918</b>	<b>437,143</b>
<b>Total</b>	<b>\$ 7,646,941</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>	<b>\$ 437,143</b>

### Revenues by Category

	FY2014 Actual	FY2015 Budget	FY2016 Proposed	FY2015–2016 Change
Sales Tax	\$ 8,287,324	\$ 8,707,775	\$ 9,144,918	\$ 437,143
Rev from Money and Prop	10,056	-	-	-
<b>Total</b>	<b>\$ 8,297,381</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>	<b>\$ 437,143</b>

# Public Safety Services & Debt Service Fund

## Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY2014 Actual	FY2015* Budget	FY2016 Proposed
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 3,936	\$ 657,445	\$ 7,000
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 3,936</b>	<b>\$ 657,445</b>	<b>\$ 7,000</b>
<b>REVENUE</b>			
Revenue from Use of Money and Property	\$ 10,056	\$ —	\$ —
Safety Sales Tax	8,287,324	8,707,775	9,144,918
<b>TOTAL REVENUE</b>	<b>\$ 8,297,381</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 8,301,317</b>	<b>\$ 9,365,220</b>	<b>\$ 9,151,918</b>
<b>OPERATING EXPENSE</b>			
Transfers Out	\$ 7,646,941	\$ 8,707,775	\$ 9,144,918
<i>Transfer to Fire and Lifeguard Facilities Fund - Debt Service</i>	<i>1,380,219</i>	<i>1,379,719</i>	<i>1,380,369</i>
<i>Transfer to General Fund - Fire Rescue Department</i>	<i>3,133,361</i>	<i>3,664,028</i>	<i>3,882,275</i>
<i>Transfer to General Fund - Police Department</i>	<i>3,133,361</i>	<i>3,664,028</i>	<i>3,882,275</i>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 7,646,941</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>
<b>TOTAL EXPENSE</b>	<b>\$ 7,646,941</b>	<b>\$ 8,707,775</b>	<b>\$ 9,144,918</b>
<b>BALANCE</b>	<b>\$ 654,376</b>	<b>\$ 657,445</b>	<b>\$ 7,000</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 8,301,317</b>	<b>\$ 9,365,220</b>	<b>\$ 9,151,918</b>

\* At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.